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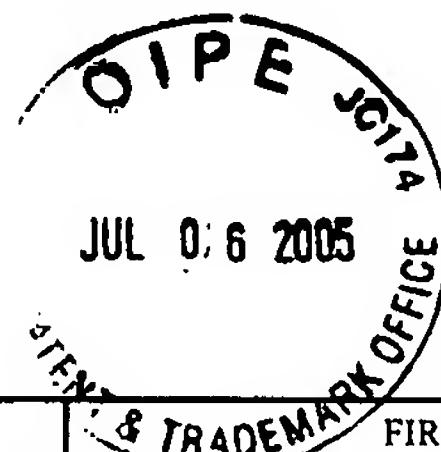
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**INSTRUCTIONS:** This form should be used for transmitting the ISSUE FEE and PUBLICATION FEE (if required). Blocks 1 through 5 should be completed where appropriate. All further correspondence including the Patent, advance orders and notification of maintenance fees will be mailed to the current correspondence address as indicated unless corrected below or directed otherwise in Block 1, by (a) specifying a new correspondence address; and/or (b) indicating a separate "FEE ADDRESS" for maintenance fee notifications.

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23850 7590 04/15/2005

ARMSTRONG, KRATZ, QUINTOS, HANSON & BROOKS,  
LLP  
1725 K STREET, NW  
SUITE 1000  
WASHINGTON, DC 20006



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(Depositor's name)

(Signature)

(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/708,593	03/12/2004	Katsutoshi IZUMI	040091	2592

TITLE OF INVENTION: METHOD FOR MANUFACTURING BURIED INSULATING LAYER TYPE SINGLE CRYSTAL SILICON CARBIDE SUBSTRATE

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1400	\$300	\$1700	07/15/2005

EXAMINER	ART UNIT	CLASS-SUBCLASS
ESTRADA, MICHELLE	2823	438-403000

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

2. For printing on the patent front page, list

- (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
- (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

1 ARMSTRONG, KRATZ,

2 QUINTOS, HANSON

3 & BROOKS, LLP

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE 1) OSAKA PREFECTURE, Osaka, Japan; and 2) HOSIDEN CORPORATION, Osaka, Japan	(B) RESIDENCE: (CITY and STATE OR COUNTRY) 01 FC:1501 02 FC:1504 03 FC:8001	1400.00 OP 300.00 OP 9.00 OP
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Please check the appropriate assignee category or categories (will not be printed on the patent):  Individual  Corporation or other private group entity  Government

4a. The following fee(s) are enclosed:

4b. Payment of Fee(s):

Issue Fee

A check in the amount of the fee(s) is enclosed.

Publication Fee (No small entity discount permitted)

Payment by credit card. Form PTO-2038 is attached.

Advance Order - # of Copies 3

The Director is hereby authorized to charge the required fee(s), or credit any overpayment, to Deposit Account Number 01-2340 (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.

b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above. NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature

Date July 6, 2005

Typed or printed name Mel R. Quintos

Registration No. 31,898

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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